

FISCAL NOTE

SB 1285 - HB 1846

March 19, 1997

SUMMARY OF BILL: Allows the action of the Commissioner of Revenue relative to granting or revoking certain certificates of exemption to be heard in the chancery court of the county where the taxpayer resides. Current law requires that such an action may only be heard in the chancery court in Davidson County.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures - Not Significant

Assumes that, to the extent that Department of Revenue staff would be required to travel to counties other than Davidson for such hearings, state expenditures would be increased in a amount estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first name "James" being the most prominent.

James A. Davenport, Executive Director